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Claims 1-17 (Canceled).

18. (Previously Presented) A double-gate integrated circuit comprising:  
a single crystal silicon channel layer;  
doped epitaxial silicon drain and source regions connected to said channel layer;  
a gate insulating layer covering said channel layer and said doped drain and source regions;  
a double-gate conductor on said insulating layer, said double-gate conductor including a first conductor on a first side of said channel layer and a second conductor on a second side of said channel layer;  
an upper spacer between said double-gate conductor and said drain and source regions; and  
a lower spacer between said double-gate conductor and said drain and source regions,  
wherein a thickness of said gate insulating layer is independent of a thickness of said upper spacer and said lower spacer.
19. (Previously Presented) The double-gate integrated circuit in claim 18, wherein, said first conductor and said second conductor are self-aligned with respect to said doped regions and said gate insulating layer.
20. (Original) The double-gate integrated circuit in claim 18, wherein said doped drain and source regions comprise silicon epitaxially grown from said channel layer.
21. (Original) The double-gate integrated circuit in claim 20, wherein said epitaxially grown silicon includes one or more of Si, Ge, C, N and an alloy.
22. (Previously Presented) A double-gate integrated circuit comprising:  
a channel layer;  
doped drain and source regions connected to said channel layer;

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a gate insulating layer covering said channel layer and said doped drain and source regions;

a double-gate conductor on said insulating layer, said double-gate conductor including a first conductor on a first side of said channel layer and a second conductor on a second side of said channel layer;

an upper insulator layer on a first side of said double-gate conductor; and

a lower insulator layer on an opposite side of said double-gate conductor from said upper insulator layer, wherein a thickness of said gate insulating layer is independent of a thickness of said upper insulator layer and said lower insulator layer,

wherein said drain and source regions comprise amorphous silicon and silicon epitaxially grown from said channel layer.

23. (Currently Amended) The double-gate integrated circuit in claim 18 22, further comprising a substrate connected to said lower insulator layer, wherein said drain and source regions comprise silicon epitaxially grown from said channel layer and from said substrate.

24. (Canceled)

25. (Previously Presented) The double-gate integrated circuit in claim 22, wherein, said first conductor and said second conductor are self-aligned with respect to said doped regions and said gate insulating layer.

26. (Previously Presented) The double-gate integrated circuit in claim 22, wherein said doped drain and source regions comprise silicon epitaxially grown from said channel layer.

27. (Previously Presented) The double-gate integrated circuit in claim 26, wherein said epitaxially grown silicon includes one or more of Si, Ge, C, N and an alloy.

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28. (Previously Presented) The double-gate integrated circuit in claim 22, further comprising a substrate connected to said lower insulator layer, wherein said drain and source regions comprise silicon epitaxially grown from said channel layer and from said substrate.

29. (Previously Presented) The double-gate integrated circuit in claim 22, wherein said channel layer comprises a single crystal silicon layer.

30. (Currently Amended) A double-gate integrated circuit comprising:  
a single crystal silicon channel layer;  
doped epitaxial silicon drain and source regions connected to said channel layer;  
a gate insulating layer covering said channel layer and said doped drain and source regions;  
a double-gate conductor on said insulating layer, said double-gate conductor including a first conductor on a first side of said channel layer and a second conductor on a second side of said channel layer; and  
a sidewall spacer between said double-gate conductor and said drain and source regions; and  
wherein a thickness of said gate insulating layer is independent of a thickness of said sidewall spacer.

31. (Previously Presented) The double-gate integrated circuit in claim 30, wherein, said first conductor and said second conductor are self-aligned with respect to said doped regions and said gate insulating layer.

32. (Previously Presented) The double-gate integrated circuit in claim 30, wherein said doped drain and source regions comprise silicon epitaxially grown from said channel layer.

33. (Previously Presented) The double-gate integrated circuit in claim 32, wherein said epitaxially grown silicon includes one or more of Si, Ge, C, N and an alloy.

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34. (Previously Presented) A double-gate integrated circuit comprising:  
a single crystal silicon channel layer;  
doped epitaxial silicon drain and source regions connected to said channel layer;  
a gate insulating layer covering said channel layer and said doped drain and source regions;  
a double-gate conductor on said insulating layer, said double-gate conductor including a first conductor on a first side of said channel layer and a second conductor on a second side of said channel layer; and  
an upper insulator layer on said double-gate conductor,  
wherein a thickness of said gate insulating layer is independent of a thickness of said upper insulator layer, and  
wherein said drain and source regions comprise amorphous silicon and silicon epitaxially grown from said channel layer.
35. (Currently Amended) The double-gate integrated circuit in claim ~~30~~ 34, further comprising:  
a lower insulator layer on an opposite side of said double-gate conductor from said upper insulator layer; and  
a substrate connected to said lower insulator layer, wherein said drain and source regions comprise silicon epitaxially grown from said channel layer and from said substrate.
36. (Canceled).
37. (Currently Amended) The double-gate integrated circuit in claim ~~18~~ 34, further comprising a substrate connected to said lower insulator layer, wherein said drain and source regions are insulated from said substrate.
38. (Currently Amended) A double-gate integrated circuit comprising:

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a single crystal silicon channel layer;  
doped epitaxial silicon drain and source regions connected to said channel layer;  
a gate insulating layer covering said channel layer and said doped drain and source regions;  
a double-gate conductor on said insulating layer, said double-gate conductor including a first conductor on a first side of said channel layer and a second conductor on a second side of said channel layer;  
an upper spacer between said double-gate conductor and said drain and source regions; and  
a lower spacer between said double-gate conductor and said drain and source regions,  
wherein said gate insulating layer comprises a first material and said upper spacer and said lower spacer comprises comprise a second material.